ANNUAL REPORT ON THE AUDIT OF THE ACCOUNTS OF THE MUNICIPALITIES FOR THE YEAR 1926-27.

BY THE LOCAL AUDIT DEPARTMENT OF THE COMPTROLLER'S OFFICE.

PART I.

1. This is the second report of its kind issued in respect of the audit of accounts of the Municipalities.

2. There are 107 Municipalities subject to Local Audit inclusive of the two City Municipalities, and a separate report has been issued in respect of these two City Municipalities.

Officer in charge of the Local Audit Department.

3. Mr. G. S. Natesa Iyer, Assistant Comptroller, was in charge of the Department upto 11th November 1927 when he retired from service.

Mr. K. Subramanyam B.A., Assistant Comptroller, then took up the charge and continued upto 12th June 1928 when he was transferred as Financial Assistant to the Chief Commandant.

Mr. A. Tholasinga Mudaliar, succeeded him and continues to be in charge of the Department.

Personal Inspection.

4. The Assistant Comptroller was on inspection work for 88 days during the year and completed the inspection of the Municipal and District Board Accounts in the Chitaldrug District and the Headquarter Municipalities and the District Boards of Shimoga and Chikmagalur, in addition to the inspection of District and Taluk Treasuries, Nagenahalli Farm and Medical Stores. A Report on the work of the inspection done by him has been forwarded to the Secretary to Government in the Financial Department with letter No. 177 of 5th September 1927.

Strength of Auditors.

5. The audit work in all the Mofussil Municipalities was conducted by five sets of Local Auditors each consisting of one senior auditor and one junior.

State of Work.

6. The year commenced with the audit of 11 institutions in arrears and closed with arrears of ouly two institutions (Chamrajnagar and Ramasamudra Municipalities). This has been also since completed and the Audit Notes issued. This small arrears is due to the sudden illness by a stroke of paralysis of one of the senior auditors attached to Mysore District.

Action taken on previous Audit Notes.

7. In spite of several Government Orders and repeated reminders from the Accounts Office, there has been no perceptible improvement in taking action to remedy the audit objections generally and to set matters right.

8. As observed last year, the audit notes are not given that degree of attention which their importance requires and are not promptly disposed of within the period of a month, as required by the rules. Even during the year under report, the Presidents of several Municipalities, Belur, Malvalli, Tiptur, Madhugiri and Birur to quote a few instances, gave vague replies such as 'Noted', 'Sanction will be obtained', will be produced for next audit' 'the amount will be recovered', 'the Deputy Commissioner written to for sanction of Government', etc., and these replies were accepted by the Council without satisfying themselves as to whether any real attempt had been made by the staff to produce the records or recover the amount retrenched. As necessary

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action is not taken for their prompt and proper disposal, the audit notes contain from year to year, a long list of outstanding objections. In spite of confidential circular No. L. 2589-96—Ml. 160-24-71, dated 3rd October 1925, from the Secretary to Government, the Presidents and Vice-Presidents do not, in most cases, make it convenient to meet either the Assistant Comptroller during his periodical inspections or the Local Auditors during Annual Audit and freely discuss the points noticed and devise measures for bringing the accounts to a satisfactory condition, giving no scope for malpractices. The orders issued by Government from time to time insisting on the speedy return of audit notes with replies within the prescribed period of one month from the date of its receipt, remain unheeded, as may be seen from the list of audit notes for the year 1925-26 and earlier, issued, but not received back till the end of June 1928 (*Statement "A"*). The list discloses that Channapatna Municipality has not returned the audit notes for several years commencing from 1919-20, Yelahanka from 1920, Bhadravathi from 1921 and the following Municipalities from the years noted against them.

Devanhalli	Municipality	..	..	from 1922-23.
Vadigenahalli	,,	..	..	
Kankanhalll	,,	..	..	
Dodballgpur and	,,	..	..	
Magadi	,,	..	..	from 1923.
Closepet	,,	..	..	
Chintamani	,,	..	..	
Kortagere	,,	..	..	
Chickballapur	,,	..	..	
Chitaldrug and	,,	..	..	

and other Municipalities from 1924 and onwards.

The non-disposal of audit notes has become a chronic feature in all the Municipalities. Unless and until these audit notes which bring out the irregularities in the Municipal Accounts are promptly replied to, there will be no improvement in the state of accounts and it is to the interest of the Municipalities that they should reap the full benefit of Local Audit by removing the objections and keeping their accounts in order.

Unpreparedness for audit and non-production of Account Books.

9. In spite of timely intimation of audit given to the administrator of the Fund concerned, the accounts of the Seringapatam Municipality were not made available for audit on the score that the clerk was on leave. The audit had to be postponed in consequence, to a later date, necessitating a second journey to the place.

10. The Mohatarfa Accounts were not ready in the following places, though audit was taken up long after the close of the year 1926-27 to which they relate, with the result that either the auditors had to prolong their stay for a day or two in each place or postpone the review of these accounts.

1. Holalkere
2. Molkalmuru
3. Challakere
4. Arkalgud
5. Hassan
6. Shimoga
7. Kadur
8. Ajjampur
9. Birur
10. Maddur
11. Mandya
12. Periapatna
13. Heggaddevankote
14. Mugur
15. Koratagere
16. Pavagada
17. Magadi
18. Kankanhalli and
19. Dodballapur.

Such dilatoriness on the part of the Municipalities indicates that those responsible, do not realise the importance of having their accounts compiled on due dates and do not exercise the required vigilance over the subordinate staff entrusted with the duty of preparing the account and keeping them ready for audit, within the prescribed dates. This dislocates the yearly programme of the Local Audit Department and in some cases entails unnecessary expenditure in the shape of travelling allowance to the audit staff.

Collection of Revenue.

11. (i) The Demand, Collection and Balance of Mohatarfa which forms the main source of revenue to the Municipality is appended as *statement "B"*. From this statement, it is observed that the collection in the year, against the total demand, was 80% and above in 8 Municipalities, 60% and above in 27 Municipalities, 40% and above in 42 Municipalities, 20% and above in 17 Municipalities, 10% and above in 5 Municipalities and below 5% in one Municipality, *i. e.*, Yedatore.

(ii) In the undermentioned cases, the arrears are more than twice the annual Demand.

1. Hassan
2. Narasimharajapura and
3. Shiralkoppa.

The arrears exist for a period of over 30 years in the case of Goribidnur, Seringapatam, Hassan and Honnali.

(iii) In this connection, it may be worthwhile to point out that, in a majority of instances, several of the Municipal Councillors themselves are defaulters and they must set an example in paying their taxes on the due dates and evincing interest and zeal in improving the financial position of the Municipality without which it is not possible to carry out useful measures for the comfort, health and convenience of the rate-payers.

(iv) According to the revised Municipal Regulations Section 161 (B), the Council is not authorised to issue distress warrants for arrears of Mohatarfa outstanding for over 3 years. Unless the Municipal authorities " wake up " and try to collect this item of revenue in time, the Municipal Councils stand to lose heavily.

(v) It may also be pointed out that Government have been repeatedly impressing upon the Presidents of Municipal Councils who, in most cases are Amildars, that their promotions and further prospects will depend upon the interests they evince in Municipal matters and the attention they pay to the collection of Municipal revenue. Nevertheless, the Mohatarfa collections are in a very unsatisfactory condition in almost all the Municipalities in the State.

General revision of assessment of house and land tax not carried out in time.

12. (i) A general revision of house and land tax is obligatory not less than once in 4 years in the case of town Municipalities under Section 67 (1) of the Municipal Regulations and rule 28 of Municipal Manual, Part II Acounts and at least once in five years in the case of minor municipalities as per rule 12 of Appendix I of the Municipal Manual. Nevertheless, several Municipal Councils failed to carry out this obligatory duty, though repeatedly pointed out in successive audit notes. A list of such Municipalities, showing the dates of last revision is appended as *statement 'C'* in certain cases, the date of last revision was not ascertainable.

(ii) As per rule 37 (a) of the Municipal Manual, the profession tax should be revised completely once in six months or once a year This was not observed in Hassan, Harihar, Pavagada, Kunigal, Gubbi, Koratagere and Madhugiri. In accordance with rule 49 of the Municipal Manual, the revision of assessment, should be completed before the commencement of the year for which the revised assessments are to be effected. In Kumsi and Yelahanka Municipalities, the revision was completed in March 1927, but effect was given to the revision retrospectively from July 1926, and this added unnecessarily to the accumulation of arrears. Moreover any demand made in contravention to the rules would be illegal.

Mutation Register.

13. Rules 31 and 34 of the Municipal Manual, Part II require that any change in the existing assessment should be brought on the Mutation Register immediately after the occasion arises therefor. But, this is not being done in almost all the Municipalities, even till the end of the official year when, as a matter of routine, they are noted in the Mutation Register. This arrangement results in the increased demand falling into arrears on the last day of the year and swelling the amount of arrears. Orders of increases or decreases are made generally by the Presidents and sometimes by the Vice-Presidents themselves, and given effect to without the previous approval of the Council as required under Rule 34 of the Municipal Manual, Part II.

14. In some Municipalities, it was observed that no Jamabandy was conducted at all in the year under review *i.e.*, Harihar, Sravanbelagola, Davangere, Arkalgud and Closepet Municipalities. It may be, in these cases, that the Municipality might have lost some additional revenue by failure to tax new buildings put up during the year and new vehicles, if any, kept by the people in 1926-27 ; while on the other hand, it is also possible, that the public may have been unnecessarily taxed by failure to take action to reduce the taxes in some cases by conducting the Jamabandy in time. This points to the necessity of conducting Jamabandy in proper time and conforming to the

imperative need of rules laid down in the Municipal Account Manual and Regulations in respect of revision of Assessment and Mutations, if the Municipalities are to safeguard their interests and consolidated their main source of revenue.

Irregularities in the collection of Revenue.

15. (i) It is a fundamental principle that for every item of revenue realised by the Municipality from whatsoever source it may be, a receipt, in the prescribed form duly signed by an officer authorised to collect Municipal revenue, should be granted as required in Section 89 of the Municipal Regulation. But, it was observed that collections of Municipal Revenue were often made by granting receipts therefor in manuscript and in certain cases, without even granting a receipt. No receipts were granted for collection of Octroi on piece-goods in the Chitaldrug and Belur Municipalities and for Mohatarfa Revenue in Pavagada.

(ii) The rules for the levy of octroi do not provide for the compounding of octroi, on sheep and goats. But this levy was compounded in the Municipalities of Narasimharajapura, Kunigal and Turuvekere.

(iii) In most of the Municipalities, no receipts were granted for collections made directly in the Municipal Offices including amounts received by Money Order. Such of the Municipal Office Staff as receive Municipal Moneys have not furnished any security.

(iv) Under rule 95 of the Municipal Manual, goods imported into the Octroi limits of the Municipality should be assessed at the barriers, Ookads, or the octroi Koty. But, it was observed, that contrary to this rule, piece-goods imported into Chiknayakanhalli, Siralkoppa and Kallurkatte, were allowed to be taken direct to the go-downs of the importers and the goods were impressed with Octroi seal in the premises of the shop-keepers, instead of at the Octroi Office. Under these conditions, the merchants having unstamped goods in possession cannot be proceeded against and the system leads to malpractices and loss of revenue.

Omission to obtain contract agreement.

16. Rules 278 (a) and 173 of the Municipal Manual Part II require the lessee of any toll or other Municipal Revenue to enter into an agreement as soon as the sale is confirmed by the Council and every contractor of works costing not less than Rs. 100 should also enter into an agreement on a stamped paper. These provisions are not, however, complied with, in the case of several municipalities *e.g.*, Banavar, Belur, Arsikere, Shimoga, Hunsur, Periapatna, Mulbagal and Hoskote Municipalities for market contracts and Chickmagalur, Tirthahalli, Channagiri, Holalkere, Madhugiri, Devenhalli and Vadigenahalli Municipalities for Public Works Contracts.

Irregular and Illegal levy of Taxes.

17. The levy of irregular and illegal taxes was observed in the following Municipalities:—

(i) *Belur.*—A rahadari fee ranging from 0-0-1 to 0-0-4 was collected on each Octroi receipt.

(ii) *Belur and Bhadravathi*—Interest on arrears of Mohatarfa is being levied.

(iii) *Holalkere, Shivane, Molakalmuru, Mayakonda and Ajjampur.*—Sanction of Government was not obtained for the levy of Education Cess.

(iv) *Honnali.*—A fine of 0-1-6 is levied on each goat or sheep impounded in the Cattle pound instead of at 0-1-0 and the deviation requires sanction of Government.

(v) *Saklespur.*—Storage fee at 0-2-0 per bundle was recovered instead of 0-0-3 per rupee of the value thereof *ad valorem* as prescribed in the sanctioned bye-laws and Octroi on dry cocoanuts was recovered at 0-0-1 per cocoanut instead of at 0-8-0 per maund as per sanctioned bye-laws.

(vi) *Nyamthi.*—Octroi duty is recovered at 2% of the value instead of at Rs. 1-9-0% being the rate fixed for levy in a minor Municipality.

(vii) *Closepet.*—A fee of one anna per cart is levied on carts having dutiable articles passing through the Municipal limits to outside places, though this levy is unauthorised.

(viii) *Kankanhalli.*—A fee of 0-2-0 per cart is also levied on carts carrying 'oil-seeds' passing through the Municipal limits to outside places.

Delay in the collection of old arrears of taxes and fees, etc.

18. Delay in collections was noticed as under:—

(i) Rs. 30 due by the mutton stall renter for 1922-23, Rs. 20 due by the mutton stall contractor of 1926-27 and Rs. 31-13-7 due as slaughter house fees for 1926-27 in the Saklespur Municipality were not recovered.

(ii) An aggregate sum of Rs. 434-8-0 due towards mutton and beef stall rent remained unrecovered in the Chikmagalur Municipality on 30th June 1927.

(iii) A sum of Rs. 270 due from 7 persons on account of value of sites from 1920, in Mandya Municipality was outstanding on 30th June 1927.

(iv) A sum of Rs. 198 was due from the Slaughter-house contractor Hayath Sab and Rs. 50 from Mohamed Ismail Sab of Narasimharajapur Municipality, on 30th June 1927. Nothing was recovered from the former during 1926-27 and no stamped agreements are obtained from the contractors to avoid risk of loss to the Municipality.

(v) A large sum of Rs. 1,231-2-0 was outstanding on 30th June 1927 in the Shimoga Municipality on account of Miscellaneous Demands. Out of this amount, Rs. 450 relating to period from 1918 to 1923 has since been recovered.

(vi) A sum of Rs. 30 being the rent still due on Municipal Buildings let out for a Toddy shop in the Birur Municipality was not recovered and credited.

(vii) Rs. 128-8-0 due to the Birur Municipality from the Amrit Mahal Department from May to August 1924 was not recovered.

(viii) Rs. 75 due by market fee contractor of Koppa for 1925-26 was not recovered and credited.

(ix) A large sum of Rs. 1,886-4-7 was due to the Hassan Municipality towards the sites sold in the New Extension, though it is laid down in the bye-laws that the full amount of the site should be recovered before they are granted.

Revenue foregone.

19. A sum of Rs. 2,000 was withdrawn from the Savings Bank Deposit Accounts of the Saklespur Municipality for payment of certain contribution, though the cash balance at the time of withdrawal was in excess of the working minimum balance by about Rs. 3,000. This has resulted in a loos of Rs. 63-5-4 in the shape of interest.

20. Neither profession tax nor shop-tax was levied in the Hassan Town Municipality even in 1926-27 and there was thus a further loss to the extent of Rs. 1,500 for 1926-27.

21. Profession taxes were not levied for 1925-26 and 1926-27 in Harihar Municipality, thereby causing a loss of about Rs. 1,500.

Lack of proper scrutiny over collections and remittances of revenue.

22. It is evident from the delay in remittances and short and excess credits noticed in several instances that there was no proper scrutiny over the accounting of collections, as required in Rule 324 of the Municipal Manual. A few instances are noted hereunder.—

(i) There were several short and excess remittances of Octroi duty on piece goods in the Belur Municipality.

(ii) A sum of Rs. 19 being the cattle show ground rent of Harihar Municipality recovered in March 1927 was remitted to the Treasury in October 1927.

(iii) A portion of Octori collected in one week was generally withheld by the Vice-President of Hosdurga Municipality at the time of each remittance and remitted to the Treasury after the lapse of another week.

(iv) A sum of Rs. 7-0-2 being the sale proceeds of shedmaterials in the Challakere Municipality, realised by the Vice-President in May 1927 was kept out of account and remitted to the Treasury on 8th July 1927.

(v) A sum of Rs. 30-0-9 being the duty on piece-goods collected in the Kallurkatte Municipality in May 1927 was not remitted to the Treasury till it was pointed out during audit in October 1927.

(vi) Rs. 17-3-7 and Rs. 11 collected in Bhadravathi Municipality in December 1926 and May 1927 respectively were not remitted to the Treasury until pointed out in December 1927 during audit.

(vii) Two receipt-books issued to Mohatarfa bill collectors of Hassan Town Municipality in June 1927 were not returned to the office at all. The amounts collected on these two receipt books and on a third book, taken without an entry in the stock-book, were not remitted to the Treasury till the close of June 1928.

(viii) A sum of Rs. 180-8-0 collected from 9-8-26 to 14-8-26 by one of the above collectors who is since dead was also not recovered and cerdited till the close of June 1928.

(ix) Against a sum of Rs. 101-2-0 collected under Mohatarfa in Dodballapur Municipality in December 1927, a sum of Rs. 97-2-0 was remitted to the Treasury and the balance of Rs. 4 in May 1928, only after being noticed in audit.

(x) A sum of Rs. 3 being the sale amount of shed Meterials realised in Gudibanda in January 1927 has neither been credited to the Treasury nor included in the cash on hand with the President.

Delay in remittance to Treasury.

23. (i) Rule 65 oft he Municipal Manual lays down that all collections made should be remitted to the Treasury at least once a week, if there is a Treasury in the place, or once in a fortnight in other places. But, in Honnali Municipality, the remittances were made once a month. Large sums upto Rs. 600 were allowed to remain unremitted in the hands of the collecting agency. Such irregularities were also noticed in Saklespur, Siralkoppa, Kallurkatte, Kankanhalli and Koratagere Municipalities.

(ii) A sum of Rs. 10 collected in the Honnali Municipality on 26th June 1927 as part deposit from the conservancy cart contractor was held in cash and kept out of accounts and was remitted at the time of audit in Augut 1927.

(iii) A sum of Rs. 71 collected from 9th August 1926 to 19th August 1926 under Mohatarfa in Saragur was remitted only on 25th September 1926 after a delay of one month and one week.

(iv) A sum of Rs. 30 recovered on 2nd June 1927 in Yedatore Municipality was not taken to the Khirdi till July 1927, a month after, and not remittted to the Treasury till 30th July 1927.

(v) A sum of Rs. 85-4-0, being the sale proceeds of Manure heaps realised on 1st March 1927 in Nanjangud Municipality was remitted on 24th February 1928 after a delay of nearly one year.

Double payments and overpayments.

24. A sum of Rs. 11-14-0 paid by the Shikarpur Municipality as Railway freight on packages of cholera medicines received from the Medical Stores, was again included in the crossed cheque issued towards the cost of medicine.

(ii) Rs. 1-3-0 being the feeding charges due to the Poundkeeper for July 1926, was drawn and paid in the Bhadravathi Municipality, once in September 1926 and a second time in February 1927.

(iii) Against a sum of Rs. 1-7-11 required to be paid by the Comptroller towards the furlough allowance of a midwife, a sum of Rs. 95-15-5 in excess was credited to the Treasury by the Tiptur Municipality in March 1927.

(iv) Against a sum of Rs. 3-8-0 being excess collection on a Khate in 1925-26, repayable to the party, a sum of Rs. 16 or Rs. 12-8-0 in excess was paid to the party in July 1926 in Chikmagalur Municipality.

Undue generosity in payment of land Compensation.

25. A sum of Rs. 355-8-0 was paid to a Municipal Councillor in Tiptur Municipality on 18th October 1923 as compensation for land acquired. This bit of land which was originally the property of the Municipality was sold to this Councillor in 1913 at one anna per sq. yard. But, the compensation now paid, is at Rs. 2-4-0 per sq. yard. as per resolution of the Municipal Council. Regular Acquisition proceedings were not taken as required under Section 43 of the Municipal Regulations.

Misappropriation of Public Funds.

26. (a) A sum of Rs. 178-5-0 was misappropriated in Seringapatam Municipality by the Mohatarfa Mutsaddi Naranappa. Out of this, Rs. 120-12-0, was

recovered from out of the Security amount deposited in the Government Savings Bank and the balance of Rs. 57-9-0 is outstanding. The matter is in the hands of the Police.

Lack of proper supervision and failure to observe rules.

(b) It may be observed that in all these cases, the irregularities, noticed above, were not due to any defect in the rules, but, that the irregularities were rendered possible by lack of supervision and failure to strictly enforce the rules laid down in the Municipal Manual. If only the rules relating to the accounts to be maintained in respect of collections or payments were followed, the temporary misappropriations could have been detected earlier. A closer and more intelligent supervision over the work of the subordinates in conformity with the rules is very much needed to prevent such irregularities.

Stock Accounts of counterfoil receipt books not properly maintained.

27. (i) The stock on hand should be verified annually by an officer of the Municipal Council appointed for the purpose and certified to the correctness or otherwise of the stock on hand with book balances. Rules require, that receipt books should on receipt in the Municipal Office, be counted, numbered and entered in the stock book of forms.

This rule is not observed in almost all the Municipalities. Unless proper precautions are taken in respect of accounting for receipt books, the revenue to the Municipality may eventually suffer. The Presidents of Municipalities are held personally responsible for keeping this account posted upto date.

Two Mohatarfa receipt books issued by the Hassan Town Municipality to the bill collectors, were not returned to the Office after use, and new books were issued without seeing or ascertaining if the old books were used up and the amounts remitted to the Treasury. One more book was also taken away by the bill-collector without any account and the amounts collected on these three books were not remitted to the Treasury at all.

Non-verification of the Stock of Tools, Plants and Furniture.

28. Rule 271 of the Municipal Manual requires that the balance of stock on hand should be counted by a responsible officer or a Councillor at the close of each half-year and the certificate of counting furnished. Rule 274 requires that the President should attach a certificate of verification of stock, library and furniture in Form 80A to the Establishment Pay Bill for the July each year. Such certificates were not given in the salary bills of the Municipalities of Chikmagalur, Davangere, Harihar, Nanjangud, Hassan, Chitaldrug and Shimoga where heavy stock of materials, tools and plants are kept on hand. The certificate of counting stock of furniture and library is not furnished in any Municipality.

Utilisation of Revenue Collections for Expenditure.

29. According to Rule I of the Municipal Manual, all sums received should be lodged in a Government Treasury or Bank, without any reservation, for credit to Municipal Funds concerned and money required for expenditure drawn from the Treasury or Bank on cheque. The rule is not strictly adhered to as under:—

1. Out of the Jatra Collections in Belur, a sum of Rs. 13 was paid towards establishment charges and the net amount remitted to the Treasury.

2. A sum of Rs. 75-8-0 realised by the sale of shed materials stocked in Challakere Municipaltiy during 1926-27, was expended in getting further supplies of the materials without crediting the amount to the Treasury. Out of the amounts thus collected by the Vice-President, a sum of Rs. 8 was paid for removing the silt in a well and Rs. 2 spent for the purchase of peppermints for school-children going in for inoculation.

3. Out of the sale proceeds of Pandal materials realsied in June 1927 in the Shimoga Municipality, a sum of Rs. 70-12-0 was spent for payment to Messrs. Rudrappa & Sons, for having supplied garlands at the time of the Dewan's Visit.

4. A sum of Rs. 25-3-9 being the sale proceeds of articles used for putting up a pandal in Tumkur Municipality in September 1927, in connection with the Dewan's Visit, was deducted from the total amount of a bill of expenditure for Rs. 743-12-5 on this account and the balance of Rs. 718-8-8 only, drawn by the Municipality.

Security Deposit.

30. Rule 372 of Municipal Manual Part II requires that all the Municipal employees who have occasion to handle money or stores shall furnish such security as may be prescribed by the Council from time to time. The necessity for obtaining the security as repuired by the rule is invariably pointed out in every audit note, to no effect.

The clerks entrusted with collection work in the following Municipalities have not furnished any security.

Challakere	Saklespur
Naikanhalli	Shiralkoppa
Mayakonda	Kumsi
Chitaldrug	Shimoga
Hassan	Harnahalli

In cases where Savings Bank Deposits are obtained as Security the required agreement in the form prescribed in Appenix 'C' is not obtained in any Municipality.

Adverese Balances.

31. In spite of the fundamental principal that every Municipality should maintain a minimum Cash Balance of 25 per cent of the usual annual receipts excluding transactions under the Debt Heads, the municiplities noted in the statement "D" attached closed with balances much less than the minimum and some times with minus balances.

Irregular Reimissions and writes off.

32. A sum of Rs. 255-5-6 due by the market fee contractor of Hosdurga Municipality was written off the accounts and no sanction of Government was obtained therefor. Against a sum of Rs. 886-7-7 due towards the "Toll Contract" in Tiptur Municipality, a sum of Rs. 490 only was recovered and the balance of Rs. 396-7-7, written off as per sanction of the Council. The orders of Government were taken subsequently for this write off after the omission was pointed out during audit. A sum of Rs. 86-12-0 was written off the Municipal Accounts in Gudibanda Municipality and Rs. 70 in Malur without even obtaining the sanction of the Council.

Avoidable Expenditure.

33. Some of the Municipalities incurred expenditure which could have been avoided or greatly minimised.

(a) Octroi receipt books were got printed locally by the Arsikere Municipality at a cost of Rs. 17-8-0, Trithahalli Municipality for Rs. 11-12-0 and the Nanjangud Municipality for Rs. 37-12-0, though these books are supplied free of cost to all the Municipalities from the Government Press.

(b) The Municipal building at Hosdurga rented out to the Amildar-President at a monthly rent of Rs. 5 was got white washed three times within a course of three months at a total cost of Rs. 56-13-0. Four ropes at a cost of Rs. 3-6-0 were purchased in the above Municipality within two months for watering trees in the park.

(c) An embossing machine was purchased at a cost of Rs. 15-12-0 even without the sanction of the Council in Molakalmuru Municipality, in spite of its very adverse finances.

34. A sum of Rs. 2 was paid as demmurage on a railway parcel of cholera medicines in the Molakalmuru Municipality. Though the amount required for clearing the parcel was drawn from imprest on 22nd April 1927, the parcel was actually cleared on 30th April 1927.

35. A sum of Rs. 9-14-0 was spent by the Shimoga Municipality on account of tiffin charges at the time of unveiling the photo of the late Mushir-ul-Mulk Mr. Mir Humza Hussein.

36. Against a sum of Rs. 350 sanctioned for expenditure by the Tiptur Municipality by the Deputy Commissioner towards the reception charges of the Dewan an expenditure of Rs. 475-1-7 was actually incurrred. The expenditure of Rs. 125-1-7 in excess, on being pointed out during audit, was ordered to be recovered from the two Presidents of the Municipalities who paid the amount: but on further representation, the amount was finally ordered to be met out of the funds of the Municipality only.

37. On the occasion of the visit of the Dewan to Madhugiri in September 1926 a sum of Rs. 106-2-9 was spent out of the Municipal Funds for putting up a panda, and 66-5-3 towards fruits and flowers.

38. A sum of Rs. 6 was paid in May 1927 by Koratagere Municipality towards the repair to the car of Gangadhareswara Swami, though this is not a proper charge against the Municipal Fund.

39. A sum of Rs. 6-10-0 was paid by Kortagere Municipality in May 1927 as travelling allowance to the Municipal Clerk who was sent to the Medical Stores to bring "Cholera Medicines" and he stoped at Bangalore between the 2nd and 5th May 1927 wheres a message by Telegraph would have served the purpose equally.

40. A sum of Rs. 367-1-0 in the aggregate was spent by Nanjangud Municipality in connection with the visit of His Holiness the Swamigalavaru of Sringeri, which includes an item of Rs. 237-1-0 towards a green pandal and Rs. 50 towards photographic charges.

41. A sum of Rs. 198-12-0 was spent out of Sidlaghatta Municipality for constructing temporary sheds for "Barr Sepoys" though this is not a proper charge against the Municipal Fund.

42. A sum of Rs. 57-15-0 was spent by Shimoga Municipality for a Silver trough in connection with the opening cermony of the water works there and it is kept on hand unutilized.

Imprest not recouped.

43. Rule 311 of Municipal Manual Part II Accounts requires the imprest holders to recoup their imprest fully once a month if not oftener. This is not generally attended to in several Municipalities, thus keeping out of account for months together items of Municipal expenditure.

Amounts spent out of imprest from July 1925 to June 1926 were recouped in the Belur Municipality in July 1926.

2. A sum of Rs. 5 paid out of interest on 16th February 1928 to the Sanitary Inspector in the Arsikere Municipality for the purchase of vaccination requisite was not adjusted till the end of May 1928, *i.e.*, the date of audit.

3. A sum of Re. 1 paid on 8th July 1925 as reward for killing snake and four annas paid on 3rd February 1926 as money order commission by the Hosdurga Municipality remained unrecouped on the date of audit, *i.e.*, 24th August 1927.

4. An aggregate sum of Rs. 11-11-0 spent out of imprest of Harihar Municipality from January to May 1927 on account of the requirements of the Malebannur Municipality remained unrecouped till the date of audit *i.e.*, 7th October 1927.

5. A sum of Rs. 15 advanced to one Iyanna out of the imprest of Molkalmuru Municipality on 17th September 1926 was not adjusted till the close of audit *i.e.*, 8th September 1927.

6. A sum of Rs. 3-4-0 paid on 28th July 1927 and Rs 0-10-0 paid on 22nd July 1927 by the Molkalmuru Municipality to clear V. P's of news papers are charges unconnected with the Municipality. These were also not recouped till the date of audit *i.e.*, 8th September 1927.

7. Advances made out of imprest in Shimoga Municipality in March 1926 remained unadjusted and unrecouped till the close of audit in July 1927. Refund of deposits and bills of contractors and nominal rolls of large amounts were paid out of imprest and the amounts thus spent were not recouped fully each month.

8. Amounts spent out of imprest in the Bhadravati Municipality in March and April 1927 were not recouped even in December 1927.

9. A sum of Rs. 17 paid out of imprest of Mandya Municipality in September 1920 towards cart hire of furniture supplied to the 2nd Class Travellers' Bungalow there and Rs. 5-4-0 paid by Maddur Municipality in September 1920 for carriage of furniture to the first Class Travellers' Bungalow at Somanahlli have not been recouped though these are not proper payments out of the funds of these two municipalities and though eight years have elapsed since.

Maintenance of Incomplete Service Book.

44. It may be mentioned that service registers were not opened in respect of all employees holding substantive appointments particularly or menials. Some of the registers maintained and the entries made therein were incomplete. It was particularly

noticed that the date of birth by both the Hindu and the Christian era were not noted, the dates in column No. 9 and 10 were not entered and the head of the office had not attested each entry. Leave taken is not also noted in all cases. Government Order No. Fl. 5619-65—GAS. 123-21-1, dated 19th June 1922 directing that the service registers should be kept up-to-date, has had no effect in the Municipalities of Alur, Arkalgud, Belur, Chennarayapatna, Shimoga, Channapatna, Dodballapur, Magadi and Kortagere.

Annual verification certificate required to be made in each Service Book as per Article 69 (2) Mysore Civil Account Code, Vol, I. was wanting in about all the Municipalities. Service Registers were not opened for any official or menial in the Shiralkoppa Municipality.

Drawing Establishment Pay without the production of the required Certificates.

45. The monthly combined pay bills and acquittance rolls are not generally prepared in accordance with the instructions laid down in rules 286, 287 290, and 294 of Municipal Manual Part II Accounts. Pay of temporary establishments are generally included in the permanent establishment bills instead of drawing them on separate bills.

In the case of absentees, no absentee list in form No. 85 A is furnished nor is the certificate at foot of the establishment bill form suitably altered and signed when there are no absentees. When claiming pay of the new employees for the first month, health certificates as required by Arts. 31 and 32 of the M. S. R are not furnished at all and in the case of transferred officers, payments of their salaries are made in several instances without the production of last pay certificates. These irregularities were general in the Municipalities of Hassan and Chitaldrug Districts and also in the following municipalities:—

Koppa, Shikarpur, Kadur, Devanhalli and Tumkur.

Violation of Financial Rules.

46. A. (I) Undisbursed pay of employees were retained in the hands of the President unduly long and spent for other purposes contrary to Rule 298 of Municipal Manual Part II Accounts according to which the undisbursed pay should be shortdrawn in the subsequent month's pay bill.

2 Out of the undisbursed amount of a Remittance Transfer Receipt received in the Harihar Municipality on lst April 1927, a sum of Rs. 27 was spent on 8th August 1927 for Jubilee expenses and recouped on 28th August 1927. Another sum of Rs.7-15-0 was spent on 24th August 1927 for clearing a parcel and was not recouped till the date of audit *i.e.*, 7th October 1927.

B. (i) In most of the Municipalities pay has been drawn to the menials who are in receipt of a permanent pay of Rs. 10 and above when they have not insured their lives. Their pay is being drawn and paid as a matter of course, in spite of this office Circular No. 14 of 12th April 1924 published in the *Mysore Gazette* of 24th April 1924.

Most of the employees of the Shimoga, Honnali and Shikarpur Municipalities, have not insured their lives in the State Life Insurance. A certificate that all insured their lives is furnished in the pay bills as a matter of routine.

Payment of additional remuneration without proper sanction.

47. Article 49 (i) Mysore Service Regulations lays down that no additional remuneration should be paid to whole time servants of Government or Local Board for additional work done by them.

In contravention of this rule, several allowances were paid to the permanent staff of the Municipalities as noted below:—

(i) Allowances were paid to menials in Hassan, Saklespur and Chitaldrug Municipalities for lighting petrol lights without the previous sanction of Government.

(ii) A sum of Rs. 44-8-0 was paid to the Taluk Vaccinator for inoculation within the limits of Shikarpur Municipality at eight annas per case, and no sanction of Government was obtained therefor.

(iii) An allowance of Rs. 2 was paid to the Sanitary Daffedar, Shimoga Town Municipality, from 3rd June 1926 to 30th June 1927 and no sanction of Government was obtained for the grant.

(iv) Kolkar of Tirthahalli Municipality was given Rs. 10-15-0 as pound commission on fines collected for looking after pound work in June and July 1926.

(v) A sum of two annas per case was paid to Taluk Board Vaccinator at Honnali and Chennagiri for Vaccination Work done in the Municipal Area. No sanction of Government was obtained thereof.

(vi) Pound Commission of Rs. 29-15-0 was paid to the Kolkar a wholetime servant, Narasimharajapur Municipality without sanction of Government.

(vii) An allowance of Rs. 2 is being paid to an octroi peon on Rs. 10 in Seringapatam Municipality and Rs. 2 to the Bill Collector at Kadur, for being in charge of the work of Registrar of Births and Deaths without proper sanction.

(viii) A sum of Rs. 30 was paid by Closepet Municipality at Rs. 15 each to a clerk of the Revenue Sub-Division Office and to the Municipal Clerk for having type-written and translated into Kannada a set of bye-laws of that Municipality without sanction of Government.

(ix) A sum of Rs. 36 was paid without sanction out of Sulebele Municipal Funds to the clerk of Hoskote for looking after the part of the work of that Municipality.

Expenditure incurred without obtaining proper sanction.

48. (A.) Under section 52 of the Municipal Regulation, any expenditure incurred out of Municipal Funds should be for purposes within the local area of the Municipality. Except in certain cases, referred to therein, the expenditure for purposes beyond the said limits, requires the previous sanction of Government. But, in several cases, payments were made for purposes falling outside the local area of Municipalities, without obtaining the sanction of Government in each case.

1. Contributions were paid by all the Municipalities in the Hassan District towards the 'Poor Boys' Fund' started in the Hassan High School.

2. A sum of Rs. 10 was paid by the Hiriyur Municipality for the 'Nayakara-sangha' at Chitaldrug and Rs. 5 to 'Lambani Conference' at Arsikere.

3. A sum of Rs. 10 was paid by the Honnali Municipality and at Rs. 5 each by Gubbi and Chicknayakanahalli Municipalities for 'Lambani Conference.'

(B.) In the undermentioned cases also, expenditure was incurred without proper sanction.

(*a*) The sanction of the Council was not obtained for the following :—

1. Peon's belt was purchased for Rs. 8-10-0 at Molakalmuru Municipality without even provision in the Budget.

2. Shed materials worth about Rs. 109 were purchased in Shikarpur Municipality and distributed free to poor including Municipal Staff.

3. Shed materials worth Rs. 227 were purchased in Channagiri Municipality and used for free distribution and for Municipal pandal and some portion was also sold for public.

(*b*) The following expenses were met without obtaining sanction of the Deputy Commissioner :—

1. A sum of Rs. 25 was spent in Channagiri Municipality for the reception of the Dewan in January 1927.

2. A sum of Rs. 475-8-0 was drawn in January 1927 for expenses connected with the reception of the Dewan at Shimoga. Accounts connected therewith were not produced for audit.

3. A sum of Rs. 10 was spent in Molakalmuru Municipality for a kerchief for presenting an address to the Dewan during his visit.

4. A sum of Rs. 10 was spent by Bhadravathi Municipality during the Dewan's Visit.

5. An estimate for Rs. 2,150 was sanctioned by the Council for constructing a drain in Bhadravati while the powers of the Council to sanction such estimates is limited to Rs.1,500.

(*c*) Sanction of Government was not obtained in the undermentioned cases :—

1. A Shekdar was appointed on Rs. 30 *plus* 10 for both Honnali and Nyamati Municipalities.

2. The post of Octroi Mutsaddi on Rs. 15 was abolished in Kallurkatte Municipality from 1st March 1927 and a Municipal Mutsaddi appointed in his place from the same date.

3. A monthly house-rent of Rs. 25 is being paid by the Tirthahalli Municipality for the location of a school.

4. Four trays at a total cost of Rs. 10-8-0 were purchased by the Hassan Town Municipality from Messrs. Allibhoy Valajee & Sons of Multan and a sum of Rs.7-1-0 was paid as railway freight therefor.

5. A Sanitary Inspector on Rs. 40 *plus* 10 was appointed in Bhadravati Municipality against a place on Rs. 35 *plus* 10 sanctioned by Government. Period of sanction expired on 25th December 1926 and the Sanitary Inspector was allowed to continue.

6. A sum of Rs. 100 per annum is being paid by the Bhadravati Municipality to the Muzrai Department from 1925-26 as ground-rent for holding shandy in the temple groud.

7. A sum of Rs. 17-12-0 being the octroi duty collected on articles other than piece-goods was refunded by Shimoga Municipality contrary to Rule 152 of Municipal Manual Part II.

Irregular Advances.

49. (*a*) It is laid down in Rule 364 of the Municipal Manual Part II that no advances other than permanent advances should be made except under the special orders of the Council or of Government and that they should be made under rare instances. Advances when so made should be adjusted or recovered within a period of three months unless otherwise ordered.

(*b*) A sum of Rs. 325 was advanced by the Hassan Town Municipality to Contractor Dharaniah in June 1926. Out of this sum, only Rs. 308-15-3 was adjusted in December 1927, *i. e.*, one and a half years after the advance was made. The balance still remains to be recovered.

(*c*) A sum of Rs. 1, 106-4-0 paid by the Belur Municipality in 1925-26 to the Public Works Department towards the estimate for draining off ditch water remained unadjusted on 30th June 1927.

(*d*) Three advances of Rs. 75, Rs. 25 and Rs. 15 were made to Mr. Iyanna, Municipal Member of Molakalmuru in December 1925, April 1926 and September 1926 respectively for constructing a parapet wall to a well and all these remained unadjusted till 8th September 1927.

(*e*) A sum of Rs. 10 was advanced to the Vice-President, Tirthahalli on 13th July 1927 to proceed to Shimoga for District Conference. Several advances were made to sweepers subject to adjustment out of their pay contrary to rules.

(*f*) A sum of Rs.200 was paid as advance to the Contractor on 30th June 1926 for sinking a pond in the Nadigarakere in Narasimharajapura in anticipation of Measurements contrary to the provisions of Rule 266 of the Municipal Manual and the advance remained unadjusted till 9th November 1927.

(*g*) House building advances have been paid to Municipal Employees in Chitaldrug Municipality contrary to Government Orders.

(*h*) A sum of Rs. 250 was advanced to a contractor in Magadi Municipality in April and May 1927 for a well-work without proper sanction.

(*i*) A sum of Rs. 104-0-0 was advanced on 15th January 1927 by Malvalli Municipality to Mr. Madappa, Vice-President for lighting materials of which Rs. 4 was refunded on 31st January 1927 and the balance of Rs. 100 remains unadjusted. Rs. 537-6-5 and Rs. 332-1-3 out of large advances made to the President and Vice-President of the Kolar Town Municipality in 1924-25 were still outstanding against them. Records connected with the advances made were not made available either for audit or inspection.

Delay in settling claims.

50. Non-payment of contribution on account of the pensionable establishment of of Municipalites.

According to this office Circular No. 222-4, dated 18th February 1921 no establishment bill should be cashed without a cheque being issued for the amount of pensionary contribution due on behalf of the permanent pensionable staff for the month. In several cases no effect was given to these instructions though the omissions were pointed out in the audit reports of certain Municipalities-*Vide* Statement (e).

51. Claims of Public Works Department for services rendered or stores supplied were not settled in some of the Municipalities till the last day of the year when

crossed cheque were issued in favour of the Treasury Officers or Government Officers, thus rendering it impossible to afford credit within the official year to the Departments concerned by transfer adjustments.

52. In Harihar Municipality crossed cheques of an aggregate value of Rs. 4,200 were issued so late as 29th June 1927, which were cashed after the close of the year. Such an irregularity was also noticed in the Municipalities of Hassan, Saklespur, Chiknayakanhalli, Sira, Pavagada, Kunigal, Kankanhalli, Vadigenahalli, Tyamagondlu, Magadi, Closepet, Dodballapur and Hoskote.

Money irregularly drawn before it was actually required for payment.

53. Rule 343 of the Municipal Manual requires that no cheque should be drawn unless the money is required for immediate disbursement. A few instances in which money was drawn and kept on hand are noted below:—

1. A cheque for Rs. 18 was drawn in Davangere Municipality on 30th June 1927, for repairs to slaughterhouse, but the amount was actually paid to the party on 28th September 1927 or nearly three months after the cheque was issued. Another cheque for Rs. 67-4-0, was drawn on 7th May 1927 for repairing Gowligarpetta in Davangere and the amount was paid to the party on 30th June 1927.

2. A sum of Rs. 80 was drawn by the Honnalli Municipality in January 1927 for the reception of the Dewan and a sum of Rs. 44 was spent from it and out of the balance a sum of Rs. 10 was paid in April 1927 as a contribution for Lambani Conference at Arsikere and the balance of Rs. 26-11-0 was kept on hand till the close of audit in August 1927.

Expenditure in excess of sanctioned allotments.—

54. There is a general tendency on the part of certain Municipalities to exceed the budget grant of the year without proposing any reappropriation to meet the excess though under rule 22 of the Municipal Manual the officers responsible for incurring the expenditure are held personally responsible for excesses or additions not provided for in the Budget, *i.e.*, the Municipalities at Anekal, Shimoga, Nanjangud, Channapatna, Tumkur, Madhugiri and Hoskote.

Splitting up of estimate so as to avoid obtaining higher sanction.

55. The powers of sanction of the town and minor Municipal Councils in the matter of sanctioning estimates for 'Works' are confined to Rs. 3,000 and Rs. 1,500, respectively. But, with a view to avoid the need for taking higher sanction, whenever necessary, the estimates tre split up ; instead of preparing one estimate which would be for more than Rs. 3,000 or Rs. 1,500, 2 or 3 estimates are prepared for the same work. Madhugiri Municipality got three different estimates for Rs. 1,650, Rs. 1,260 and Rs. 760 sanctioned instead of preparing one consolidated estimate for Rs. 3,670 for constructing new "V" shaped drains and obtaining the sanction of Government therefor.

Works executed before estimates were sanctioned by the Council.

56. (i) Rule 244 of the Municipal Manual, Part II lays down that no work should be commenced until estimates therefor are sanctioned and funds allotted. Several instances were noticed in the Chitaldrug Town Municipality wherein works were undertaken and completed before the estimates therefor were sanctioned. The estimates were not dated either by the Sanitary Inspector or the office or by the sanctioning officer. Most of the estimates were not placed before the Council at all. In Kadur Municipality the work of resetting wire at "Halekote Honda" was completed on 1st March, 1927 while the estimate was sanctioned on 8th April 1927.

(2) In Channagiri Municipality ten wells were repaired at an aggregate cost of Rs. 1,095. Only one lumpsum estimate was sanctioned without specifying the details of work to be turned out and even the locality where the wells to be repaired were situated.

(3) In Madhugiri Municipality also, several works were executed and estimates prepared thereafter.

Estimates not properly prepared.

57. Under rule 245 of the Municipal Manual, estimates for works should be drawn up in form 69 and the certificates, regarding the examination of estimates at site of work, recorded at foot of this form furnished. But it is observed that, generally, in all the Municipalities, the estimates are prepared in manuscript and the prescribed certificate is not given at all.

58. Rule 251 requires that a schedule of rates should be sanctioned by the Council in July each year, to serve as a guide to prepare estimates. But, such a sanctioned schedule, is not forthcoming in any Municipality and so audit had to be based only on the rates provided in the sanction estimates, though it was necessary to verify the rates noted therein with the sanctioned schedule.

Rush of expenditure at the close of the year on account of Public Works.

59. It is a fundamental principle that expenditure on works should be spread over equally in all the months of the year as far as possible and rush of expenditure at the close of the year should be avoided as it often leads to hurried works and hurried measurements or payment before measurement and other irregularities which may involve loss or waste of public money. The violation of this principle was noticed in the Municipalities of Davangere, Hassan, Tumkur, Madhugiri, Chikmagalur, Kolar, Chikballapur, Chintamani, Bowringpet, Channapatna, T. Narsipur, Bannur and Seringapatam.

Purchase of materials before they were required for immediate use.

60. The President, Kunigal Municipality, got from the Deputy Commissioner, Tumkur, Rs. 1,000 out of the grant with the latter officer for Town Improvements. In his requisition to the Deputy Commissioner, the Amildar President held out a promise that he would undertake the work of laying out a park in the Municipal limits and complete it before the end of June 1927. The following was the expenditure incurred from that grant:—

	Rs.	a.	p.
Iron gate for the Park	86	0	0
Materials for taking the Water from well and watering the park (such as galvanised pipes, etc.)	514	4	0
Pump, etc.	427	8	0
Total	Rs. 1,027	12	0

The above materials were not required for immediate use, since they were still in Store till July 1928 and that the work was not completed as promised, for there were payments to the extent of Rs. 698 from July 1927 to December 1927. The locking up of funds in stock is opposed to rules.

Omission to recover security from contractors.

61. Rule 277 of the Municipal Manual requires that suitable security should be obtained in all cases for the due fulfilment of a contract which should be either in the shape of lumpsum or a deduction of 10 per cent made from the payments to contractors on the amount of work done. The omission to recover the security or the holding of reserve in bills were noticed in several Municipalities. A few are noted below: —

Chitaldrug	Tumkur
Hassan	Channapatna
Channagiri	Davanhalli
Holalkere	Kunigal, and
Shimoga	Gubbi
Madhugiri	

Omission to call for Tenders.

62. Tenders for the purchase of stores and public works are not called for as required by Rule 275 of Municipal Manual Part II, Accounts. Large quantities of oils, greases and other articels used for running a power machine are purchased by the Chitaldrug and Nanjangud Municipalities for town water supply and no tenders were called for the purchase thereof.

Payments without recording measurements.

63. Under Rule 266 of the Municipal Manual, Part II, Accounts, every payment to a contractor should be on account of any particular work and payments in anticipation of measurements should never be made. But in the case of Malur Municipality, it was observed that lumpsum charges were paid on account of works and several payments on works were made without recording the measurements in a measurement book and checking them.

Want of Completion Certificates.

64. As per Rule 267 of the Municipal Manual, Part II, Accounts, before a final payment is made for a work, a completion certificate should be furnished by the officer appointed by the Municipal Council on this behalf. But it was not done in most of the Municipalities such as:—

Chitaldrug	Chikmagalur
Challakere	Shimoga
Davangere	Chikballapur
Hassan	Tumkur
Saklespur	Madhugiri, and
Arsikere	Channapatna.
Kadur	

Other irregularities under Public Works.

65. A gang of coolies on a monthly salary was engaged in the Tumkur Town Municipality temporarily and this establishment was continued for several years from 1922, with no record of work done entered in the Measurement Book : Sanction of Government was not obtained for this establishment running continuously for several years, though designated temporary. This is opposed to Rule 27 of the Municipal Manual.

A sum of Rs. 161-14-6 was paid in the Kolar Municipality and a sum of Rs. 15 in the Nagamangala Municipality for removing silt in the ponds without the maintenance of a nominal roll to show the number of coolies employed. These two items could not be recovered and were sanctioned by Government after some correspondence.

Defect in the Store accounting of Kerosene, Charcoal, etc, required for water works.

66. (*i*) In the Chitaldrug Municipality, a stock account showing the receipt, issue and balance of Kerosene and other oils required for working the oil engine relating to water works, was not maintained.

No entries had been passed in the Store-books for the purchase of water supply articles of value of Rs. 449 and lighting and other materials costing Rs. 118 in the Kadur Municipality during 1926-27.

Schedules of establishment not submitted in time.

67. Rules 305 to 308 of the Municipal Manual require the submission of annual schedule of establishment at it stood on 1st July of each year in the early part of the official year, at any rate, not later than the 15th August. This is a very important statement as the verification of service and calculation of pension of each official is based on this return. This important statement is furnished very late by several Municipalities, while some have not sent them at all, though the omission is being pointed out in every audit. A list of such Municipalities is noted below :—

Gudibanda	Arkalgud
Goribidnur	Kadur
Hunsur	Tarikere
Nanjangud	Narasimharajapura
Bannur	Koppa
Seringapatam	Shivane, and
Mugur	Sringeri

Want of Internal Audit,

68. Under rule 362 of the Municipal Manual every Municipal Council shall in its last meeting every year appoint an audit committee from among the Councillors to audit the accounts of the Municipality at least once every month.

They should furnish the result of their audit by answering the questionaire referred to in Appendix X of the Municipal Manual Part, II, Accounts. But, it was observed that in most cases no such committee had been formed and, in a few cases, where they were appointed, such as Tumkur, they did not function at all, It will go a great way towards regularising the financial transactions of the Municipalities, if this wholesome internal check is exercised by the Municipal Councillors by forming the Audit Committee. It will clear the ground for the work of the regular outside Audit Staff and many of the audit objections could be avoided.

Delay in submission of accounts.

69. Under rule 361 of the Municipal Manual Part II Accounts every Municipality should send to the Comptroller, before the last day of the month following that to which it relates, an account of the receipts and payments of the previous month. But, this return is not received in time. A list showing the cash accounts due on 1st July 1928 is appended (*Vide* Statement F.)

Concluding Remarks.

70. As observed last year, and from the numerous objections noticed above of various kinds, it will be seen that there has been no decided improvement generally in the Local Bodies in the matter of giving prompt attention to Audit Notes and treating accounts portions of the affairs of the Municipalities as important and deserving of consideration to the same extent as matter on the executive side The Local Bodies have to take interest and set right the objections noticed in audit notes in order that the present chronic state of affairs may be replaced by a new order of things.

71. The method of recruitment to the Municipal Accounts staff requires also to be revised in accordance with the changing condition of modern days. A better scale of pay preferably one on time-scale is necessary to attract a better class of qualified men and a test in the Departmental Examination in Municipal Regulation and Accounts Manual may also be prescribed for them. This will improve the present state of affairs to a great extent. With the inauguration of the Village Panchayets from 1st February 1927, Town and Minor Municipalities should wake up and set a better example for Panchayets to follow.

72. There is generally a great and regrettable slackening in the matter of the collections of Mohatarfa taxes which form the main source of their income. Arrears extending over several years form the general feature in almost all the Municipalities and there is a general apathy and indifference to resort to the coercive measures provided in the Municipal Regulations and the Manual for the prompt recovery of the arrears which may become time-barred and irrecoverable. These arrears are mainly due to failure to take advantage of the coercive measures provided in the Municipal Regulation, the bad example set by the Municipal Councillors themselves in not paying their taxes in time, failure to prepare Assessment Register on due dates prescribed if Municipal Manual and lack of supervision over the work of the collecting staff. Unless and until the Local Bodies wake up and put forth a commendable zeal and enthusiasm in recovering the Mohatarfa taxes, they stand to lose a good portion of their main source of revenue and thus impoverish their finances, rendering it difficult for the Local Bodies to improve their resources, so as to secure a modest sum for carrying improvements and measures necessary for the health, comfort and convenience of the people in the Municipal Area.

73. The system of "Surcharging irregular transactions" prevailing in British Indian Provinces towards which necessary action has been ordered to be taken in para 16 of the Government Order No. L 6253-67—Ml. 153-27-49, dated 9th April 1928, may also conduce to a better state of affairs in the Municipalities.

A. THOLASINGA MUDLIAR,
Assistant Comptroller.

STATEMENT A. (1).

Statement showing the audit notes of the several Municipalities for 1925—26 and earlier issued from this office and not received back till the end of June 1928.

No.	District	Municipality	Period	Date of issue
1	Bangalore	Bangalore City	July 1921 to June 1925	1-6-1927
			1925-26	3-9-1927
2		Devanhalli	1922-23	1-12-1925
			1923-24	1-12-1925
			1924-25	1-4-1926
			1925-26	4-6-1927
3		Magadi	1923-24	1-4-1925
			1924-25	24-1-1927
			1925-26	22-4-1927
4		Sarjapur	1924-25	7-3-1928
5		Vadigenahalli	1922-23	1-12-1925
			1923-24	23-1-1925
			1924-25	16-2-1926
6		Closepet	1923-24	23-2-1925
			1924-25	28-2-1927*
			1925-26	19-4-1927
7		Kankanhalli	1922-23	1-9-1924
			1923-24	1-12-1925
			1924-25	5-11-1926
			1925-26	4-6-1927
8		Dodballapur	1922-23	13-11-1924
			1923-24	26-3-1925
			1924-25	28-2-1927
			1925-26	4-6-1927
9		Sulebele	1924-25	28-6-1927
10		Tyamagondlu	July to December 1921	16-9-1922
11	Bangalore	Channapatna	January to June 1919	18-11-1919
			July to December 1919	16-4-1920
			1922-23	8-11-1924
			1923-24	23-2-1925
			1924-25	5-4-1927
			1925-26	4-6-1927
12		Yelahanka	January to June 1920	21-1-1921
			July to December 1920	29-8-1921
			1924-25	6-11-1925
			1925-26	28-2-1927
13	Kolar	Kolar	1924-25	28-2-1927
14		Mulbagal	1924-25	28-2-1927
			1925-26	21-5-1927
15		Bowringpet	July to December 1921	9-10-1922
16		Srinivaspur	1924-25	28-2-1927
			1925-26	9-5-1917
17		Chintamani	1923-24	19-6-1925
			1924-25	28-2-1927
			1925-26	21-5-1927
18	Tumkur	Tumkur	1924-25	11-1-1927
			1925-26	29-7-1927
19		Tiptur	1924-25	14-11-1927
			1925-26	14-11-1927
20		Pavagada	1925-26	10-5-1927
21		Koratagere	1923-24	29-5-1925
			1924-25	18-10-1926
			1925-26	1-6-1927
22		Madhugiri	1924-25	4-2-1928
			1925-26	5-5-1927
23		Gubbi	1925-26	5-5-1927
24		Sira	1924-25	2-2-1927
			1925-26	6-6-1927
25	Mysore	Mysore City	July 1922 to June 1925	21-2-1928
26		Krishnarajpete	1924-25	28-2-1927
27		Gundlupet	1924-25	3-3-1927
28		Seringapatam	1924-25	11-3-1927
			1925-26	16-9-1927
29		French Rocks	1924-25	3-3-1927
			1925-26	17-9-1927
30		Nanjangud	1924-25	9-3-1927
			1925-26	21-9-1927
31		Bannur	1924-25	28-2-1927
			1925-26	29-8-1927
32		Sargur	1924-25	28-2-1927
			1925-26	13-9-1927
33		Heggaddevankote	1923-24	18-3-1925
			1925-26	16-8-1927
34		Talkad	1924-25	1-2-1927
			1925-26	29-8-1927
35		Mugur	1924-25	28-2-1927
			1925-26	20-7-1927
36		Periyapatna	1925-26	22-7-1927
37		Chamrajnagar	1925-26	5-9-1927
38		Ramasamudra	1924-25	28-2-1927
			1925-26	3-8-1927
39	Hassan	Alur	1924-25	28-2-1927
			1925-26	5-5-1927
40		Arkalgud	1924-25	15-1-1927
			1925-26	9-4-1927
41	Shimoga	Shimoga	1924-25	10-12-1926
			1925-26	20-6-1927
42		Tirthahalli	1925-26	30-5-1927
43		Shikarpur	1925-26	3-5-1927
44	Shimoga	Bhadravathi	January to December 1921	16-9-1922*
			January to June 1922	25-5-1923*
45	Kadur	Chikmagalur	1923-24	16-12-1925
			1924-25	10-3-1926
			1925-26	5-9-1927
46		Mudgere	1925-26	1-8-1927
47		Sringere	1925-26	29-8-1927
48		Narasimharajpura	1924-25	2-11-1926
			1925-26	8-9-1927
49	Chitaldrug	Chitaldrug	1923-24	9-3-1926
			1924-25	18-12-1926
			1925-26	1-10-1927
50		Davangere	1925-26	28-9-1927
51		Malebennur	1925-26	1-9-1927
52		Haribar	1925-26	8-9-1927
53		Molkalmuru	1925-26	13-7-1927
54		Hiriyur	1925-26	28-6-1927
55	Hassan	Konanur	1924-25	10-1-1927
			1925-26	5-5-1927

* Objection Statements received.

STATEMENT A (2).

Statement showing the audit notes of the several Local Boards for 1925-26 and earlier issued from this office and not received back till the end of June 1928.

No.	District	Local Body	Period	Date of issue
1	Bangalore	Bangalore District Board	1924-25	28-2-1927
2	"	Bangalore Taluk Board	1924-25	5-4-1926
			1925-26	6-6-1927
3		Closepet ,,	1924-25	12-1-1927
			1925-26	1-6-1927
4		Kankankalli ,,	1924-25	5-11-1926
			1925-26	1-6-1927
5		Channapatna ,,	1924-25	13 1-1927
			1925-26	4-6-1927
6		Dodballapur ,,	1924-25	26-1-1927
			1925-26	4-6-1927
7		Devanhalli ,,	1925-26	4-6-1927
8		Anekal ,,	1925-26	4-6-1927
9		Magadi ,,	1924-25	24-1-1927
			1925-26	5-5-1927
10		Nelamangala ,,	1925-26	9-3-1927
11		Hoskote ,,	1925-26	11-4-1927
12	Kolar	Kolar District Board	1924-25	28-2-1927
			1925-26	9-7-1927
13		Kolar Taluk Board	1924-25	20-1-1927
			1925-26	4-6-1927
14		Malur ,,	1924-25	24-1-1927
			1925-26	13-6-1927
15		Bowringpet ,,	1924-25	2-2-1927
			1925-26	17-6-1927
16		Mulbagal ,,	1924-25	28-2-1927
			1925-26	11-4-1927
17		Srinivaspur ,,	1924-25	2-2-1927
			1925-26	10-5-1927
18		Chintamani ,,	1924-25	28-2-1927
			1925-26	7-5-1927
19		Sidalaghatta ,,	1924-25	28-2-1927
			1925-26	21-3-1927
20		Goribidnur ,,	1923-24	18-3-1925
			1924-25	28 2-1927
			1925-26	21-3-1927
21		Chikballapur ,,	1924-25	2-2-1927
			1925-26	21-3-1927
22		Gudibanda ,,	1923-24	21-9-1926
			1924-25	28-2-1927
			1925-26	21-3-1927
23		Bagepalli ,,	1924-25	24-1-1927
			1925-26	21-3-1927
24	Tumkur	Tumkur District Board	1923-24	12-12-1927
			1925-26	20-9-1927
25		Tumkur Taluk Board	1924-25	19-1-1927
			1925-26	22-2-1927
26		Sira ,,	1924-25	22-1-1927
			1925-26	14-5-1927
27		Chikanayakanhalli ,,	1924-25	28-10-1927
			1925-26	1-6-1927
28		Gubbi ,,	1924-25	19-1-1927
			1925-26	16-5-1927
29		Madhugiri ,,	1924-25	12-11-1926
			1925-26	5-5-1927
30		Koratagere ,,	1924-25	18-10-1926
			1925-26	5-5-1927
31		Pavagada ,,	1922-23	22-1-1924
			1924-25	18-10-1926
			1925-26	5-5-1927
32		Kunigal ,,	1925-26	10-5-1927
33	Mysore	Mysore District Board	1918-19	1 -7-1920
			1925-26	2-12-1927
34		Mysore Taluk Board	1924-25	31-1-1927
35		Mandya ,,	1924-25	21-1-1927
36		Seringapatam ,,	1924-25	1-2-1927
37		Nanjangud ,,	1924-25	1-2-1927
38		Gundlupet ,,	1924-25	1-2-1927
39		Krishnarajpete ,,	1923-24	5-2-1925
40		Heggaddevankote ,,	1924-25	2-2-1927
41		Hunsur ,,	1924-25	7-3-1927
42		Chamrajnagar ,,	1924-25	1-2-1927
43		T. Narsipur ,,	1922-23	28-4-1924
			1923-24	27-2-1925
			1924-25	1-2-1927
44		Yedatore ,,	1924-25	4-3-1927
45	Hassan	Hassan District Board	1922-23 & 1923-24	23-5-1925
			1924 25	9-3-1927
			1925 26	9-7 1927
46		Hassan Taluk Board	1924-25	9 3-1927
			1925-26	28-5 1927
47		Belur ,,	1924-25	19-1-1927
			1925-26	28-5-1927
48		Manjarabad ,,	1922-23	16-8-1924*
			1923-24	28-5-1925
			1924-25	22-1-1927
			1925-26	4-6-1927
49		Alur ,,	1924-25	2-2-1927
			1925-26	5-5-1927
50		Arkalgud ,,	1924-25	7-1-1927
			1925-26	5-5-1927
51	Hassan *concld.*—	Hole-Narsipur Taluk Board	1922-23	16-9-1924
			1923-24	22-6-1925
			1924-25	10-1-1927
			1925-26	28-2-1927
52		Arsikere ,,	1923-24	22-4-1925
			1924-25	15-1-1927
			1925-26	9-3-1927
53		Channarayapatna ,,	1925-26	28-2-1927
54	Shimoga	Shimoga District Board	1924-25	1-2-1927*
			1925-26	20-6-1927*
55		Shimoga Taluk Board	1923-24	29-6-1925
			1924-25	7-12-1926
			1925-26	20-5-1927
56		Nagar ,,	1925-26	24-4-1927
57		Shikarpur ,,	1924-25	31-3-1926
			1925-26	28-2-1927
58		Honnaeli ,,	1925-26	12-4-1927
59	Kadur	Narasimharajpura Taluk Board	1924-25	2-11-1926
60	Chitaldrug	Chitaldurg District Board	1923-24	16-12-1925
			1924-25	15-11-1926
			1925-26	11-10-1927
61		Chitaldurg Taluk Board	1924-25	18-12-1926
62		Davangere ,,	1923-24	14-11-1925
			1924-25	15-11-1926
63		Jagalur ,,	1923-24	16-12-1925
			1924-25	14-11-1925
64		Hosdurga ,,	1922-23	9-8-1925*
			1923-24	9-12-1925
			1924-25	12-12-1925
65		Holalkere ,,	1923-24	5-12-1925
			1924-25	12-12-1925

* Objection Statements received

STATEMENT B.

Statement showing the demand, collection, and balance of Mohatarfa taxes during 1926-27.

Sl. No.	Names of Municipalities	Arrears on 1-7-26		Demand for 1926-27		Total		Collection in 1926-27		Balance on 30-6-27		Per centage of collection to demand
	CHITALDRUG DISTRICT	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a	
1	Chitaldrug Municipality.	9,750	7	6,269	8	16,019	15	5,407	5	10,612	10	..
2	Jagalur do ..	345	9	2,235	3	2,580	12	2,018	10	562	2	77·78
3	Naikanhatti do ..	372	12	841	12	1,214	8	809	14	404	10	66·72
4	Molkalmuru do ..	2,151	9	2,011	13	4,163	6	1,761	2	2,402	3	42·30
5	Challakere do ..	1,514	4	1,405	0	2,919	4	1,217	4	1,702	0	41·69
6	Hiriyur do ..	1,452	3	1,766	1	3,218	5	1,643	12	1,574	8	51·05
7	Hosdurga do ..	747	7	2,349	11	3,097	2	2,328	12	768	5	75·16
8	Holalkere do ..	1,158	10	2,298	2	3,456	12	2,386	6	1,070	6	69·03
9	Mayakonda do ..	1,066	10	1,514	13	2,581	7	974	4	1,607	3	37·73
10	Davangere do ..	36,708	5	25,419	8	62,127	14	29,338	6	32,789	7	47·22
	Do Water Works do	6,347	0	5,059	8	11.406	8	6,613	8	4,893	0	57·10
11	Harihar do ..	8,033	1	4,776	14	12,809	15	4,297	10	8,512	5	33·55
12	Malebennur do ..	1,177	6	1,103	13	2,281	3	826	2	1,455	0	36·21
	KADUR DISTRICT	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
1	Chikmagalur Municipality.	14,870	0	12,334	0	27,204	0	13,941	0	13,263	0	51·24
2	Kadur do ..	900	0	1,860	0	2,760	0	1,281	0	1,479	0	46·41
3	Koppa do ..	871	0	757	0	1,628	0	819	0	809	0	50·30
4	Mudgere do ..	737	13	1,917	4	2,655	1	1,552	2	1,103	1	58·23
5	Tarikere do ..	4,156	4	6,121	0	10,277	4	5,913	0	4,364	4	57·53
6	Narasimharaja-pura. do	3,317	2	1,369	0	4,686	2	612	0	4,074	2	13·06
7	Birur do ..	2,091	5	3,493	0	5,584	5	3,307	2	2,277	5	59·22
8	Shivani do ..	1,022	2	1,242	0	2,264	2	826	0	1,438	2	36·48
9	Ajjampur do ..	1,324	3	1,545	0	2,869	3	926	0	1,943	3	32·27
10	Sringeri do ..	136	0	1,356	4	1,492	4	1,360	4	132	0	91·15
	KOLAR DISTRICT	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
1	Kolar Municipality ..	6,221	7	8,102	14	14,324	5	7,345	2	6,979	3	51·27
2	Sidlaghatta do ..	1,535	9	2,903	1	4,438	10	3,302	8	1,136	2	74·40
3	Mulbagal do ..	1,572	6	3,359	14	4,932	4	3,930	10	1,001	10	79·68
4	Goribidnur do ..	1,014	5	2,192	2	3,206	7	2,496	2	710	5	77·85
5	Bagepalli do ..	12	0	862	0	874	0	795	4	78	12	90·96
6	Gudibanda do ..	689	0	1,474	14	2,163	14	1,263	14	900	0	58·41
7	Bowringpet do ..	689	2	4,499	12	5,188	14	4,013	10	1,175	4	77·35
8	Malur do ..	2,737	12	1,882	12	4,620	8	1,856	9	2,763	15	40·17
9	Chikaballapur do ..	2,281	1	6,532	0	8,813	1	7,249	9	1,563	8	82·25
10	Srinivaspur do ..	1,119	8	1,931	7	3,050	15	1,805	11	1,245	4	59·18
11	Chintamani do ..	1,031	10	5,245	12	6,277	6	5,091	6	1,186	0	81·10

STATEMENT B.

Statement showing the demand, collection, etc.—(*contd*).

Sl. No.	Names of Municipalities	Arrears on 1-7-26	Demand for 1926-27	Total	Collection in 1926-27	Balance on 30-6-27	Percent of collection to demand
	SHIMOGA DISTRICT	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Shimoga Municipality	28,169 15	17,784 14	45,954 13	21,047 13	24,907 0	..
2	Bhadravati do ..	4,302 10	2,363 4	6,665 14	2,429 0	4,236 14	36·43
3	Channagiri do ..	532 12	3,169 12	3,702 9	3,204 7	498 2	86·54
4	Honnali do ..	2,964 0	2,541 0	5,505 0	2,523 0	2,982 0	45·83
5	Nyamati do ..	1,997 0	3,692 0	5,689 0	3,591 0	2,098 0	63·12
6	Shikarpur do ..	2,604 0	3,276 0	5,880 0	2,961 0	2,919 0	50·35
7	Shiralkoppa do ..	7,029 0	2,418 0	9,447 0	1,719 0	7,728 0	18·19
8	Sorab do ..	109 14	1,176 7	1,286 6	1,002 9	283 12	77·91
9	Sagar do ..	1,988 10	5,699 10	7,688 4	6,058 7	1,629 13	78.79
10	Kallurkatte do ..	488 0	1,018 0	1,506 0	1,019 0	486 0	67·66
11	Tirthahalli do ..	3,062 5	2,895 15	5,958 4	3,236 6	2,721 14	54·31
12	Kumsi do ..	902 0	1,363 0	2,265 0	1,736 0	529 0	76·64
	HASSAN DISTRICT	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Hassan Municipality	15,687 12	5,416 3	21,103 15	3,809 12	17,294 13	..
2	Alur do ..	2,085 9	1,068 8	3,154 1	1,588 4	1,565 13	50·34
3	Arsikere do ..	5,412 0	4,227 0	9,639 0	5,325 0	4,314 0	55·24
4	Belur do ..	652 0	2,584 12	3,236 12	2,851 2	385 9	88·07
5	Saklespur do ..	1,569 0	2,495 0	4,064 0	2,344 0	1,720 0	57·67
6	Channarayapatna. do ..	1,479 9	1,856 10	3,336 3	1,960 14	1,375 5	58·78
7	Sravanabelagola do ..	410 0	863 0	1,273 0	878 0	395 0	68·97
8	Hole Narsipurdo ..	4,318 8	3,271 14	7,590 6	4,054 14	3,535 7	53·41
9	Arkalgud do ..	3,920 10	2,151 12	6,072 6	1,343 7	4,728 15	22·11
10	Konanur do ..	1 198 15	1,166 4	2,365 3	848 1	1,517 2	35·85
11	Banavar do ..	1,110 0	1,563 0	2,673 0	1,443 0	1 230 0	52·98
12	Haranahalli do ..	1,846 0	967 0	2,813 0	1,152 0	1,661 0	40·95
	TUMKUR DISTRICT	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Tumkur Municipality	790 2	9,749 12	10,539 14	8,800 14	1,739 0	83·45
2	Koratagere do ..	1,909 9	1,582 1	3,491 10	1,618 9	1,873 1	46·34
3	Tiptur do ..	860 8	3,999 4	4,859 12	3,774 7	1,085 5	77·65
4	Kunigal do ..	2,283 0	3,834 14	6,117 14	2,753 7	3,364 7	44·95
5	Turuvekere do ..	166 1	1,204 7	1,370 8	934 6	436 2	68·01
	Chiknayakanhalli. do ..	1,410 2	2,966 1	4,376 3 20 8	3,500 6	855 5	79·60
7	Gubbi do ..	3,885 12	2,973 3	6,858 15	2,140 1	4,718 14	31·20
8	Sira do ..	3,292 6	2,830 12	6,123 2	3,817 11	2,305 7	62 17
9	Pavagada do ..	822 14	1,081 8	1,904 6	1,036 0	868 6	54·41
10	Madhugiri do ..	2,950 7	2,895 13	5,846 4	3,091 1	2,755 3	52 87

STATEMENT B.

Statement showing the demand, collection, etc.—(*concld.*)

Sl. No.	Names of Municipalities	Arrears on 1-7-26	Demand for 1926-27	Total	Collection in 1926-27.	Balance on 30-6-27	Percentage of calection to demand
	MYSORE DISTRICT	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Yedatore Municipality.	4,982 13	1,066 8	6,049 5	297 5	5,751 15	4·90
2	Saragur do ..	765 10	885 0	1,650 10	890 0	760 10	53·90
3	Gundlupet do ..	3,982 2	3,274 1	7,256 3	4,109 8	3,147 11	56·61
4	Peryapatna do ..	3,882 5	2,014 0	5,896 5	1,254 9	4,641 12	21·29
5	Hunsur do ..	2,724 6	9,443 1	12,167 7	2,827 3	9,340 3	23·25
6	Heggaddevankote. do ..	1,943 14	657 8	2,601 6	406 0	2,195 6	19·45
7	Mandya do ..	3,511 3	1,572 8	5,083 11	2,628 7	2,455 4	51·11
8	Melkote do ..	1,997 3	1,243 2	3,240 5	1,222 10	2,017 11	37·74
9	French Rocks do ..	4,104 4	1,466 6	5,570 10	2,459 13	3,110 12	44·34
10	Maddur do ..	2,971 4	1,733 13	4,705 1	2,325 7	2,379 10	49·41
11	Malvalli do ..	2,951 8	4,317 12	7,269 4	4,793 13	2,475 7	65·95
12	T. Narsipur do ..	1,750 14	1,220 3	2,971 1	1,858 10	1,112 6	62·23
13	Nagamangala do ..	1,158 9	1,960 10	3,119 3	2,113 4	1,005 14	67·77
14	Bannur do ..	1,007 9	1,566 11	2,574 4	1,307 1	1,267 2	50·77
15	Talkad do ..	3,333 7	1,712 5	5,045 12	1,242 9	3,803 3	24·63
16	Krishnarajpete do ..	185 12	2,110 5	2,296 1	2,146 15	149 2	93·51
17	Mugur do ..	6,328 14	1 805 0	8,133 15	2,405 8	5,728 7	29·56
18	Seringapatam do ..	8,324 12	3,895 8	12,224 4	3,465 6	8,754 14	28·35
19	Saligram do ..	2,242 0	3,562 12	5,804 12	2,715 10	3,089 2	48·52
20	Nanjangud do ..	9,142 2	4,808 12	13,950 15	2,828 10	11,122 4	20·29
21	Chamrajnagar do ..	6,572 13	3,456 12	10,029 9	4,322 0	5,707 9	43·09
22	Gundlupet do ..	3,982 3	3,274 1	7,256 4	4,108 8	3,147 12	56·61
	BANGALORE DISTRICT	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
1	Devanahalli Municipality.	3,105 6	3,198 14	6,304 4	2,836 13	3,467 7	45·00
2	Vadiganahalli do ..	948 0	1,894 12	2,842 12	1,929 12	913 0	67·88
3	Anekal do ..	2,620 14	2,960 6	5,581 4	3,414 2 53 6	2,113 12	62·10
4	Sarjapur do ..	431 5	1,271 10	1,802 15	1,169 12	633 3	63 83
5	Sulebele do ..	169 12	925 0	1,094 12	818 1	276 11	74·70
6	Hoskote do ..	1,078 15	2,247 8	3,326 7	1,971 14 40 0	1,304 9	60·49
7	Nelamangala do ..	1,517 2	2·204 9	3,721 11	2,007 12	1,713 15	53·94
8	Thyamagondlu do ..	785 3	2,081 12	2,866 15	1,675 6	1,101 9	58·42
9	Closepet do ..	3,448 12	3,210 0	6,658 12	2,554 10	4,104 2	38·37
10	Kankanhalli do ..	5,915 6	2,352 0	8,267 6	1,174 3	7,093 3	14·20
11	Yelahanka do ..	395 13	1,783 15	2,179 12	1,467 7	712 5	67·29
12	Magadi do ..	2,698 10	3,120 7	5,819 1	2,534 0	3,285 1	43 54
13	Channapatna do ..	21,671 3	6,993 2	28,664 5	5,527 2 313 12	22,823 7	20·37

STATEMENT 'C'

Statement showing the names of Municipalities where revision of House and Land Taxes were overdue on 30th June 1927.

Name of Municipality		Date of last revision	When due	Remarks
Kadur District ..	Chikmagalur ..	1921-22	1925-26	
	Kadur ..	Not known	..	
	Ajjampur ..	Do	..	
	Mudgere ..	1919-20	1924-25	
	Tarikere ..	Not known	..	
	Birur ..	Do	..	
Chitaldrug District ..	Chitaldrug ..	Do	..	
	Molkalmuru ..	1915-16	1920-21	
	Harihar ..	1921-22	1925-26	
	Davangere ..	1916-17	1920-21	
	Challakere ..	1920-21	1925-26	
Hassan District ..	Banavar ..	..	1925-26	Not revised since its formation in May 1925.
	Sravanabelgola ..	..	1917-18	Do 1917-18
Bangalore District ..	Kankanhalli ..	Not known	..	
Mysore District ..	Yedatore ..	..	..	Not revised since its formation
	Saragur ..	1915-16	1920-21	
	Periyapatna ..	1919-20	1924-25	
	Hunsur ..	1892-93	1896-97	
Kolar District ..	Sidlaghatta ..	1915-16	1919-20	
	Gudibanda ..	1914-15	1919-20	
	Chikballapur ..	1916-17	1920-21	
Mysore District ..	Seringapatam ..	..	..	Not revised since its formation
	Mugur ..	..	..	Do
Tumkur District ..	Madhugiri ..	1920-21	1924-25	
	Tumkur ..	Not known	..	
	Sira ..	1916-17	1920-21	
	Gubbi ..	1909-10	1914-15	
	Chiknayakanhalli	Not known	..	
	Tiptur ..	Do	..	
Shimoga District ..	Nyamati ..	1918-19	1923-24	
	Shimoga ..	1916-17	1920-21	

STATEMENT 'D'

Statement showing the names of Municipalities the balances of which are less than 25 % of their receipts.

Names of Municipality		Receipts	Balance on 30-6-27	Mininum required	Remarks
Kadur District ..	Tarikere ..	23,908	1,757	5,977	
	Chikmagalur ..	53,664	7,354	13,416	
	Koppa ..	3,729	541	950	
Shimoga District ..	Shimoga ..	64,900	4,923	16,225	
	Tirthahalli ..	9,200	1,193	2,300	
	Shiralkoppa ..	2,800	283	700	
	Shikarpur ..	8,500	1,605	2,125	
	Kallurkatte ..	3,330	500	830	
Chitaldrug District ..	Malebennur ..	1,057	160	264	
	Molkalmuru ..	3,635	468	909	
Bangalore District ..	Thyamagondlu ..	3,528	800	882	
	Nelamangala ..	4,107	529	1,027	
	Sarjapur ..	4,229	442	557	
	Kankanhalli ..	2,739	356	982	
	Anekal ..	5,129	939	1,282	
Tumkur District ..	Tiptur ..	24,291	2,396	6,073	
	Sira ..	10,883	2,633	2,721	
	Madhugiri ..	17,946	3,068	4,487	
	Koratagere ..	3,089	345	772	
	Gubbi ..	8,498	583	2,124	
Hassan District ..	Arkalgud ..	5,668	757	1,417	
Mysore District ..	Gundlupet ..	9,052	159	2,263	
	Heggaddevankote ..	2,100	422	525	
	Maddur ..	3,036	600	760	
	T. Narsipur ..	3,504	273	876	
	Nagamangala ..	5,646	492	1,412	
	Bannur ..	2,636	275	659	
	Mugur ..	3,882	863	970	

Statement showing the percentage of collection made in the several Municipalities during the year 1926-27.

Sl. No.	80 % and above	60 % and above	40 % and above	20 % and above	10 % and above	Below 5 %
	Sringeri	Chitaldrug	Molkalmuru	Mayakonda	Narasinha-rajapura	Yedatore
	Bagepalli	Naikanhatti	Challakere	Harihar	Shiralkoppa	
	Chikballapur	Hosdurga	Hiriyur	Malebennur	Heggaddevan-kote	
	Chintamani	Holalkere	Davangere	Shivane	Kankanhalli	
	Channagiri	Sidlaghatta	Do Water Works	Ajjampur	Hassan	
	Belur	Mulbagal	Chikmagalur	Bhadravati		
	Tumkur	Goribidnur	Kadur	Arkalgud		
	Krishnarajpete	Bowringpet	Koppa	Konanur		
		Nyamti	Chitaldrug	Gubbi		
		Sorab	Mudgere	Periyapatna		
		Sagar	Tarikere	Hunsur		
		Kallurkatte	Shimoga	Melkote		
		Kumsi	Birur	Talkad		
		Srayanabelagola	Kolar	Mugur		
		Tiptur	Gudibanda	Seringapatam		
		Turuvekere	Malur	Nanjangud		
		Chikanaya-kanhalli	Srinivaspur	Closepet		
			Honnali	Channapatna		
		Sira	Shikarpur			
		Malvalli	Tirthahalli			
		T.-Narsipur	Alur			
		Nagamangala	Arsikere			
		Vadigenahalli	Saklespur			
		Anekal	Channarayapatna			
		Sarjapur	Hole-Narsipur			
		Sulebele	Banavar			
		Hoskote	Harnahalli			
		Yelahanka	Koratagere			
			Kunigal			
			Pavagada			
			Madhugiri			
			Saragur			
			Gundlupet			
			Mandya			
			French Rocks			
			Maddur			
			Gundlupet			
			Bannur			
			Saligram			
			Devanhalli			
			Chamrajnagar			
			Nelamangala			
			Thyamgondlu			
			Magadi			

STATEMENT "E"

Statement showing the Pensionary Contribution, due on behalf of the Permanent Establishment of the Municipalities for 1926-27.

Name of Municipality	Office Establishment 1926-27	Medical Establishment	Remarks
KADUR DISTRICT.			
Mudgere	8 8 9		
Birur	19 7 0		
Tarikere	26 10 8		
CHITALDURG DISTRICT			
Molakalmuru	89 5 4	28 14 3	
Malebennur	20 0 0	39 1 9	
Harihar	2 4 3	30 10 8	
Holalkere	17 12 6	30 10 8	
Challakare		30 10 8	
HASSAN DISTRICT			
Sravanabelgola	46 10 8		
Channarayapatna		16 0 0	
Hole-Narasipur		117 5 3	From 1920—21
Konanur	6 11 0		
Arkalgud	17 7 9	17 12 0	
BANGALORE DISTRICT			
Anekal		28 14 3	
Sarjapur		120 0 0	
Vadigenahalli	26 10 8		
Channapatna		23 5 4	
Shikarpur		404 0 0	
Yelahanka		54 14 4	
Hoskote	5 7 1		
Sulebele	9 5 4		
SHIMOGA DISTRICT			
Honnali	2 6 6		
Nyamati	53 0 0		
Sorab	70 0 0		
MYSORE DISTRICT			
Seringapatam	272 0 0		(1) Due from May 1924, (2) Contribution from 1920 is due on behalf of the Medical Establishment. (3) Education contribution of Rs. 300 has not been paid from 1923—24.
Nanjangud	558 3 2		(1) Balance of contribution due from 1922—23 (2) Education contribution of Rs. 2280 is due from 1921--22 to 1926--27 at Rs. 380 per annum. (3) P, Contribution of the medicalEstablishment has not been paid from 1920—21.

STATEMENT "F"

Statement showing the names of the Municipalities from which the several cash accounts relating to 1926-27 were not received till the 1st July 1928.

Sl, No.	District	Name of Municipalities	Period	Remarks
1	Bangalore ..	Devanhalli ..	July 26 to June 27	
2	Kolar ..	Chintamani ..	June 27	
3	Do ..	Sidlaghatta ..	January 27	
4	Tumkur ..	Tumkur ..	June 27	
5	Do ..	Koratagere ..	July 26 to June 27	Received on 8-8-28
6	Hassan ..	Arsikere ..	May 27	Do 8-9-28
7	Do ..	Belur ..	January 27	Do 22-11-28
8	Chitaldrug ..	Holalkere ..	Feburary 27	
			May 27 and June 27	

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